

CERTIFICATE

2011

To the Clerk of Seward County, State of Kansas

We, the undersigned, officers of
Moscow Township Cemetery District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2011; and (3) the
Amount(s) of 2010 Ad Valorem Tax are within statutory limitations for the 2011 Budget.

| | | | 2011 Adopted Budget | | |
|---|------------|---------------|---------------------------|-------------------------------|-------------------------|
| Table of Contents: | | Page No. | Expenditure | Amount of 2010 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2011 | | 2 | | | |
| Allocation MVT, RVT, 16/20M Veh & Slide | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebt. & Lease/Purchase | | 5 | | | |
| Fund | | K.S.A. | | | |
| General | 17-1330(b) | 6 | 94,175 | 87,811 | 1.728 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| Equipment Reserve | | 7 | 20,000 | | |
| | | 7 | | | |
| | | | | | |
| Totals | | XXXXXXX | 114,175 | 87,811 | 1.728 |
| Budget Summary | | 8 | | | |
| Neighborhood Revitalization Rebate | | | Is a Resolution required? | No | |
| Resolution | | | | | |

Assisted by: Elizabeth Headrick, CPA

Lana M. Miller, CPA

Address: 401 Grand Ave.

PO Box 158

Plains, KS 67869

County Clerk's Use Only

50871896

November 1st Total
Assessed Valuation

| |
|-------------------------------|
| State Use Only |
| Received _____ |
| Reviewed by _____ |
| Follow-up: Yes _____ No _____ |

Attest: August 13, 2010

Ant Borsel
County Clerk

Eric Lahey
Gonda Shadell
Shirley McArthur

Governing Body

Computation to Determine Limit for 2011

| | | Amount of Levy |
|---|-------------------|-----------------------|
| 1. Total Tax Levy Amount in 2010 Budget | + \$ | <u>87,637</u> |
| 2. Debt Service Levy in 2010 Budget | - \$ | <u>0</u> |
| 3. Tax Levy Excluding Debt Service | \$ | <u>87,637</u> |
| 2010 Valuation Information for Valuation Adjustments: | | |
| 4. New Improvements for 2010: | + <u>103,090</u> | |
| 5. Increase in Personal Property for 2010: | | |
| 5a. Personal Property 2010 | + <u>385,174</u> | |
| 5b. Personal Property 2009 | - <u>434,798</u> | |
| 5c. Increase in Personal Property (5a minus 5b) | + <u>0</u> | |
| | (Use Only if > 0) | |
| 6. Valuation of Property that has Changed in Use during 2010: | <u>0</u> | |
| 7. Total Valuation Adjustment (Sum of 4, 5c, 6) | <u>103,090</u> | |
| 8. Total Estimated Valuation July, 1, 2010 | <u>50,858,454</u> | |
| 9. Total Valuation less Valuation Adjustment (8 minus 7) | <u>50,755,364</u> | |
| 10. Factor for Increase (7 divided by 9) | <u>0.00203</u> | |
| 11. Amount of Increase (10 times 3) | + \$ | <u>178</u> |
| 12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11) | \$ | <u>87,815</u> |
| 13. Debt Service Levy in this 2011 Budget | | <u>0</u> |
| 14. Maximum levy, including debt service, without a Resolution (12 plus 13) | | <u>87,815</u> |

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Moscow Township Cemetery District
Seward County

2011

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

| 2010 Budgeted Funds | Tax Levy Amount in 2009 Budget | Allocation for Year 2011 | | | |
|------------------------|-----------------------------------|--------------------------|-----|------------|--------|
| | | MVT | RVT | 16/20M Veh | Slider |
| General | 87,637 | 902 | 79 | 294 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| Total | 87,637 | 902 | 79 | 294 | 0 |

County Treas MVT Estimate

902

County Treas RVT Estimate

79

County Treas 16/20 M Vehicle Tax Estimate

294

County Treas Slider Estimate

0

MVT Factor 0.01029

RVT Factor 0.00090

16/20M Factor 0.00335

Slider Factor 0.00000

2011

Moscow Township Cemetery District
Seward County

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2009 | Current Amount for 2010 | Proposed Amount for 2011 | Transfers Authorized by Statute |
|---|---|---------------------------------------|--|---|--|
| General Fund | Equipment Reserve | 10,000 | 10,000 | 10,000 | 17-1336a |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| Totals | | 10,000 | 10,000 | 10,000 | |
| Adjustments* | | | | | |
| Adjusted Totals | | 10,000 | 10,000 | 10,000 | |

*Note: Adjustments are required only if the transfer is being made in 2010 and/or 2011 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2010 | Date Due | | Amount Due 2010 | | Amount Due 2011 | |
|---------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total | | | | 0 | | | 0 | 0 | 0 | 0 |

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Moscow Township Cemetery District
Seward County
FUND PAGE - GENERAL

State of Kansas
Special District
2011

| Adopted Budget General | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|-------------------------------|
| Unencumbered Cash Balance Jan 1 | 9,625 | 8,805 | 3,439 |
| Receipts: | | | |
| Ad Valorem Tax | 86,996 | 87,637 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 273 | 0 | |
| Motor Vehicle Tax | 939 | 935 | 902 |
| Recreational Vehicle Tax | 66 | 54 | 79 |
| 16/20M Vehicle Tax | 284 | 313 | 294 |
| LAVTR | | | 0 |
| Slider | | | 0 |
| M&E Distribution | 33 | | |
| Royalties | 745 | 250 | 500 |
| Cemetery Fees | 1,938 | 500 | 1,000 |
| Donations | 1,302 | | |
| | | | |
| | | | |
| Interest on Idle Funds | 128 | 100 | 100 |
| Miscellaneous | 473 | 50 | 50 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 93,177 | 89,839 | 2,925 |
| Resources Available: | 102,802 | 98,644 | 6,364 |
| Expenditures: | | | |
| Personnel | 26,404 | 30,000 | 30,000 |
| Administrative & Professional | 5,865 | 4,500 | 6,000 |
| Contract Labor | 15,730 | 5,000 | 5,000 |
| Fees, Dues, etc. | 413 | | |
| Fuel & Oil | 1,361 | 2,000 | 2,000 |
| Insurance | 4,838 | 3,705 | 6,000 |
| Pest and Weed Control | 4,693 | 5,000 | 5,500 |
| Repairs | 713 | 12,500 | 12,500 |
| Supplies | 7,815 | 1,500 | 2,000 |
| Utilities | 1,714 | 3,000 | 3,000 |
| Equipment & Property Expense | 14,198 | 17,500 | 12,000 |
| Transfer to Equipment Reserve | 10,000 | 10,000 | 10,000 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | 253 | 500 | 175 |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 93,997 | 95,205 | 94,175 |
| Unencumbered Cash Balance Dec 31 | 8,805 | 3,439 | xxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: | 102,000 | 99,205 | Non-Appr Bal |
| | | | tot Exp/Non-Appr Bal |
| | | | Tax Required |
| | | | Del Comp Rate: 0.000% |
| | | | Amount of 2010 Ad Valorem Tax |

Moscow Township Cemetery District
Seward County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas
Special District
2011

| Adopted Budget Equipment Reserve | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 0 | 10,023 | 10,023 |
| Receipts: | | | |
| Transfer from General Fund | 10,000 | 10,000 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 23 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 10,023 | 10,000 | 10,000 |
| Resources Available: | 10,023 | 20,023 | 20,023 |
| Expenditures: | | | |
| Equipment | | 10,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 0 | 10,000 | 20,000 |
| Unencumbered Cash Balance Dec 31 | 10,023 | 10,023 | 23 |
| 2009/2010 Budget Authority Amount: | 22,500 | 10,000 | |

| Adopted Budget 0 | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2009/2010 Budget Authority Amount: | 0 | 0 | |

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2011

The governing body of
Moscow Township Cemetery District
Seward County

will meet on August 11, 2010 at 6:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available from Shirley Mothes and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits
of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual 2009 | | Current Year Estimate for 2010 | | Proposed Budget Year for 2011 | | |
|--------------------|------------------------|---------------------|--------------------------------|---------------------|-------------------------------|----------------------------------|---------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Expenditures | Amount of 2010 Ad Valorem Tax | Actual Tax Rate* |
| General | 93,997 | 1.200 | 95,205 | 1.108 | 94,175 | 87,811 | 1.727 |
| Debt Service | | | | | | | |
| | | | | | | | |
| Equipment Reserve | | | 10,000 | | 20,000 | | |
| | | | | | | | |
| Totals | 93,997 | 1.200 | 105,205 | 1.108 | 114,175 | 87,811 | 1.727 |
| Less: Transfers | 10,000 | | 10,000 | | 10,000 | | |
| Net Expenditures | 83,997 | | 95,205 | | 104,175 | | |
| Total Tax Levied | 87,636 | | 87,637 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 73,049,769 | | 79,066,648 | | 50,858,454 | | |

Outstanding Indebtedness,

| Jan 1, | 2008 | 2009 | 2010 |
|-------------------|------|------|------|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| No-Fund Warrant | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| | | | |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

Clerk

Page No.

8